

APPLICATION FOR A TEMPORARY SELLER'S PERMIT

WHO MUST HAVE A PERMIT

If you sell taxable merchandise or provide a taxable service in California, on a temporary basis, you must have a seller's permit. Wholesalers as well as retailers **must have a separate permit for each place of business.** (Temporary is understood to mean one month or less.)

This application includes information you need to obtain a permit as well as a brief description of your rights and responsibilities once the permit is obtained.

If you have specific questions about information contained in this application, please contact any Board of Equalization office listed on the back of this page.

HOW TO OBTAIN A PERMIT

To obtain a seller's permit, you must complete the attached application. Directions for completing the application follow.

1. **Type or print neatly in ink.** The application is organized into sections. To help us issue your permit quickly and accurately, be sure the information you include in each section is correct and legible. Your application will become a part of your permanent file with us, and the information you include on your application — except for your name, business name and address, permit number, and status (active or closed out) — is confidential and may not be furnished to the public.
2. **Complete only the unshaded portions of both sides of the application.**
3. **Be sure to indicate the type of ownership of your business.** If you check Partnership, please include a copy of the partnership agreement with your application. If you have incorporated in another state attach the authorization from California Secretary of State. If you do not supply the necessary documents, your permit may be delayed.
4. **Be sure the Section I and III information is completed and signed.** The application should be signed in the Certification Section III by the owner, or in the case of a partnership each partner should sign.
5. **Return the completed application to the Board office closest to your business.** (Locations, mailing addresses, and telephone numbers of Board offices may be found on the back of this page.) Once your application is reviewed and found in order, you will be issued a permit without charge. In addition, copies of pertinent regulations, forms, and returns will be sent to you. De-

pending on the type of business and conditions surrounding ownership, you may be required to post a security deposit.

6. **Photocopies of your social security card and driver's license are required to ensure the accuracy of the information provided and to protect you against fraudulent use of your identification numbers.** Should your social security card not be readily available, copies of other documents with your social security number on them such as employer paycheck stubs, pre-printed income tax labels, or withholding statements (W-2 forms) are suitable alternatives.

YOUR RIGHTS AND RESPONSIBILITIES AS A SELLER

When you obtain a temporary seller's permit, you acquire valuable rights and privileges as well as responsibilities.

- **You may purchase property for resale without paying tax.** By providing the vendor with a completed resale certificate, you are not required to pay sales tax on tangible personal property you purchase for resale. However, you should not use a resale certificate if you intend to use the property prior to or instead of selling it. If you intend to use the property, you must pay sales tax.
- **You must keep records.** You must keep adequate records in order to substantiate your sales, deductions reported on your returns, and any purchases you have made for your business. Records must be kept for four years.
- **You must file returns.** Returns must be filed on or before the last day of the month following your reporting period. ***You must file your return even if you did not sell any merchandise.***
- **You must pay taxes.** As a seller, you must pay taxes on gross receipts from retail sales. However, you are allowed by law to be reimbursed by collecting the tax from your customers.
- **You must provide your social security number.** See the notice (BOE-324-A) included in this application package regarding the disclosure of your social security number.

CALIFORNIA STATE BOARD OF EQUALIZATION OFFICES**BOARD MEMBERS**

DISTRICT	MEMBER	OFFICE ADDRESS	AREA CODE	TELEPHONE NUMBER
First	Johan Klehs	22320 Foothill Boulevard, Suite 300, Hayward, 94541	510	247-2125
Second	Dean F. Andal	7540 Shoreline Drive, Suite D, Stockton, 95219	209	473-6579
Third	Ernest J. Dronenburg, Jr.	110 West C Street, Suite 1709, San Diego, 92101-3966	619	237-7844
Fourth	John Chiang (Acting)	15350 Sherman Way, Suite 110, Van Nuys, 91406	818	901-5733
Executive Director	E. L. Sorensen, Jr.	450 N Street, PO Box 942879, Sacramento, 94279-0001	916	445-6464

**FOR GENERAL TAX INFORMATION CALL
1-800-400-7115**

*** For account specific information contact your local office**

**SACRAMENTO HEADQUARTERS
BUSINESS TAXES FIELD OFFICES**

450 N Street, PO Box 942879, Sacramento 94279-0001

916 445-6464

CALIFORNIA CITIES	OFFICE ADDRESS	AREA CODE	TELEPHONE NUMBER
Bakersfield	1800 30th Street, Suite 380, PO Box 1728, 93302-1728	805	395-2880
City of Industry	12820 Crossroads Parkway, PO Box 90818, 91715-0818	562	908-5280
Concord	1001 Galaxy Way, Suite 212, 94520 (PO Box 5965, Concord, 94524)	510	687-6962
Culver City	5901 Green Valley Circle, PO Box 3652, 90231-3652	310	342-1000
El Centro	1550 W. Main Street, 92243-2832	760	352-3431
Eureka	134 D Street, Suite 301, PO Box 4884, 95502-4884 (hours 8-12 & 1-5 M-F)	707	445-6500
Fresno	5070 N. Sixth Street, Suite 110, PO Box 28580, 93729-8580	209	248-4219
Laguna Hills	23141 Moulton Parkway, Suite 100, PO Box 30890, 92654-0890	714	461-5711
Norwalk	12440 E. Imperial Highway, PO Box 409, 90651-0409	562	466-1694
Oakland	2101 Webster Street, Suite 200, No. 46, 94612-3027	510	286-0347
Rancho Mirage	42-700 Bob Hope Drive, Suite 301, 92270-4473	760	346-8096
Redding	391 Hemstead Drive, PO Box 492529, 96049-2529	916	224-4729
Riverside	3737 Main Street, Suite 1000, 92501-3395	909	680-6400
Sacramento	9823 Old Winery Place, Suite 1, 95827-1731	916	255-3350
Salinas	21 West Laurel Drive, Suite 79, 93906-3485	408	443-3008
San Diego	1350 Front Street, Rm 5047, 92101-3612	619	525-4526
San Francisco	50 Fremont Street, Suite 1400, 94105-2234	415	396-9800
San Jose	250 South Second Street, 95113-2706	408	277-1231
San Marcos	334 Via Vera Cruz, Suite 107, 92069-2637	760	744-1330
Santa Ana	28 Civic Center Plaza, Rm 239, PO Box 12040, 92712-2040	714	558-4059
Santa Rosa	50 D Street, Rm 215, PO Box 730, 95402-0730	707	576-2100
Stockton	31 East Channel Street, Rm 264, PO Box 1890, 95201-1890	209	948-7720
Suisun City	333 Sunset Avenue, Suite 330, 94585	707	428-2041
Torrance	680 W. Knox Street, PO Box T, 90508-0270	310	516-4300
Van Nuys	15350 Sherman Way, Suite 250, 91406 (PO Box 7735, Van Nuys, 91409-7735)	818	904-2300
Ventura	4820 McGrath Street, Suite 260, Ventura, 93003-7778	805	677-2700

OUT-OF-STATE FIELD OFFICES

Sacramento	450 N Street, PO Box 188268, 95818-0268	916	322-2010
Chicago, Illinois	120 N. La Salle, Suite 1602, 60602	312	201-5300
New York, N.Y.	675 Third Avenue, Rm 520, 10017-4015	212	697-4680
Houston, Texas	1155 Dairy Ashford, Suite 550, 77079-3021	713	531-3450

TDD INFORMATION

California Relay Telephone Service for the Deaf and Hearing Impaired - From TDD telephones dial 1-800-735-2929. From voice operated telephones 1-800-735-2922.

APPLICATION FOR TEMPORARY SELLER'S PERMITSTATE OF CALIFORNIA
BOARD OF EQUALIZATION

SECTION I: OWNERSHIP INFORMATION	FOR BOARD USE ONLY		
1. PLEASE CHECK TYPE OF OWNERSHIP (use additional sheet to include information about additional co-owners or partners)	TAX	OFFICE	NUMBER
<input type="checkbox"/> Sole Owner <input type="checkbox"/> Husband/Wife Co-ownership <input type="checkbox"/> Partnership Other _____	ST		—
	BUSINESS CODE 29		AREA CODE
	PREPARER		VERIFICATION: <input type="checkbox"/> SSN <input type="checkbox"/> DL <input type="checkbox"/> Other

 Photocopy of
Driver's License and
Social Security Card
is required
See instruction number 6

Use additional sheet to include information about additional co-owners or partners

	Owner/Partner/President	Co-owner/Partner/Vice-President	Partner/Secretary	Partner/Treasurer
2. FULL NAME (incl. middle name)				
3. ADDRESS (residence)				
4. TELEPHONE (residence)	()	()	()	()
5. SOCIAL SECURITY NO.				
6. DRIVER LICENSE NO.				
7. DAYTIME TELEPHONE				
8. SIGNATURE				

Section II: Business Information

1. CORPORATION/ORGANIZATION/ASSOCIATION FULL NAME			2. CORPORATE NUMBER	
3. OWNER/CO-OWNERS/PARTNERS FULL NAME (INCLUDING MIDDLE NAME)				
4. PHYSICAL ADDRESS OF EVENT		CITY	STATE	ZIP CODE
5. PERIOD OF EVENT FROM _____ TO _____		6. ADMISSION CHARGED <input type="checkbox"/> YES <input type="checkbox"/> NO		
7. WHAT WILL YOU SELL?		7A. HOW MANY SELLING LOCATIONS WILL YOU HAVE? (IF 2 OR MORE, PLEASE ATTACH LIST OF ALL LOCATIONS.)		
8. MAILING ADDRESS FOR OWNER/ORGANIZATION		CITY	STATE	ZIP CODE
9. MAIL TO THE ATTENTION OF:			10. DAYTIME TELEPHONE ()	
11. NAME OF BANK		BRANCH LOCATION		ACCOUNT NUMBER
12. SPONSOR OF EVENT		ADDRESS		TELEPHONE
13. COST OF SPACE RENTAL \$		14. PROJECTED SALES \$		

Section III: Certification

The above statements are certified to be correct to the best knowledge and belief of the undersigned, who is duly authorized to sign this application. If spouse co-ownership, both signatures must appear below.

Signature	Title
Name (typed or printed)	Date

FOR BOARD USE ONLY*Furnished to taxpayer*

Security posted

☐ No☐ Yes

Amount \$ _____

Approved by _____

☐

Pamphlet 18

☐

Return, Month of _____

☐

Regulations

APPLICATION FOR TEMPORARY SELLER'S PERMIT

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

SECTION I: OWNERSHIP INFORMATION

1. PLEASE CHECK TYPE OF OWNERSHIP (use additional sheet to include information about additional co-owners or partners)

☐ Sole Owner ☐ Husband/Wife Co-ownership☒ Partnership

Other _____

Photocopy of
Driver's License and
Social Security Card
is required

See instruction number 6

FOR BOARD USE ONLY

TAX ST	OFFICE SAMPLE	NUMBER
BUSINESS CODE 29	AREA CODE	
PREPARER	VERIFICATION: <input type="checkbox"/> SSN <input type="checkbox"/> DL <input type="checkbox"/> Other	

Use additional sheet to include information about additional co-owners or partners

	Owner/Partner/President	Co-owner/Partner/Vice-President	Partner/Secretary	Partner/Treasurer
2. FULL NAME (incl. middle name)	Susan B. Anthony	Mike V. Wallace	Tom R. Jones	
3. ADDRESS (residence)	123 Sign St. Smartville, CA	456 Bad St. Smartville, CA	789 Good St. Smartville, CA	
4. TELEPHONE (residence)	(111) 123-4567	(111) 333-7777	(111) 999-2222	()
5. SOCIAL SECURITY NO.	123-45-6789	987-65-4321	111-22-3333	
6. DRIVER LICENSE NO.	C 7722 333	C 1234455	C 9977666	
7. DAYTIME TELEPHONE	(111) 333-7777	(111) 987-1234	(111) 666-9999	
8. SIGNATURE	Susan B. Anthony	Mike Wallace	Tom R. Jones	

Section II: Business Information

1. CORPORATION/ORGANIZATION/ASSOCIATION FULL NAME Traveling Crafts		2. CORPORATE NUMBER None	
3. OWNER/CO-OWNERS/PARTNERS FULL NAME (INCLUDING MIDDLE NAME)			
4. PHYSICAL ADDRESS OF EVENT 1400 J Street		CITY Smartville	STATE CA
		ZIP CODE 95814	
5. PERIOD OF EVENT FROM 03/21/97		TO 03/23/97	
6. ADMISSION CHARGED <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO			
7. WHAT WILL YOU SELL? Craft items, Artwork		7A. HOW MANY SELLING LOCATIONS WILL YOU HAVE? (IF 2 OR MORE, PLEASE ATTACH LIST OF ALL LOCATIONS.)	
8. MAILING ADDRESS FOR OWNER/ORGANIZATION 123 Sign Street		CITY Smartville	STATE CA
		ZIP CODE 95814	
9. MAIL TO THE ATTENTION OF: Susan B. Anthony		10. DAYTIME TELEPHONE (111) 123-4567	
11. NAME OF BANK Union Bank of USA		BRANCH LOCATION Smartville	ACCOUNT NUMBER 0000-1234
12. SPONSOR OF EVENT Smartville Chamber of Commerce		ADDRESS Smartville	TELEPHONE (111) 777-8888
13. COST OF SPACE RENTAL \$ 60.00		14. PROJECTED SALES \$ 1,000.00	

Section III: Certification

The above statements are certified to be correct to the best knowledge and belief of the undersigned, who is duly authorized to sign this application. If spouse/co-ownership, both signatures must appear below.

Susan B. Anthony
Signature
Susan B. Anthony
Name (typed or printed)

Partner
Title
03/18/97
Date

FOR BOARD USE ONLY

Furnished to taxpayer

Security posted

☐ No☐ Yes

Amount \$ _____

Approved by _____

☐

Pamphlet 18

☐

Return, Month of _____

☐

Regulations

NOTICE TO INDIVIDUALS REGARDING INFORMATION FURNISHED TO THE BOARD OF EQUALIZATION

The Information Practices Act of 1977 and the Federal Privacy Act requires this agency to provide the following notice to individuals who are asked by the State Board of Equalization (Board) to supply information, including the disclosure of the individual's social security account number.

Individuals applying for permits, certificates, or licenses, or filing tax returns, statements, or other forms prescribed by this agency, are required to include their social security numbers for proper identification. [See Title 42 United States Code §405(c)(2)(C)(i)]. It is mandatory to furnish all the appropriate information requested by applications for registration, applications for permits or licenses, tax returns and other related data. Failure to provide all of the required information requested by an application for a permit or license could result in your not being issued a permit or license. In addition, the law provides penalties for failure to file a return, failure to furnish specific information required, failure to supply information required by law or regulations, or for furnishing fraudulent information.

Provisions contained in the following laws require persons meeting certain requirements to file applications for registration, applications for permits or licenses, and tax returns or reports in such form as prescribed by the State Board of Equalization: Alcoholic Beverage Tax, Sections¹ 32001-32556; Childhood Lead Poisoning Prevention Fee, Sections 43001-43651, Health & Safety Code, Section 372.7; Cigarette and Tobacco Products Tax, Sections 30001-30481; Diesel Fuel Tax, Sections 60001-60709; Emergency Telephone Users Surcharge, Sections 41001-41176; Energy Resources Surcharge, Sections 40001-40216; Hazardous Spill Prevention Fee, Sections 43800-43810, 55001-55381; Hazardous Substances Tax, Sections 43001-43651; Integrated Waste Management Fee, Sections 45001-45984; International Fuel Tax Agreement, Sections 9401-9433; Motor Vehicle Fuel License Tax, Sections 7301-8405; Occupational Lead Poisoning Prevention Fee, Sections 43001-43651, Health & Safety Code, Section 429.14; Oil Recycling Fee, Sections 55001-55381, Public Resources Code, Section 48650.2; Oil Spill Response, Prevention, and Administration Fees, Sections 46001-46751; Publicly Owned Property, Sections 1840-1841; Sales and Use Tax, Sections 6001-7279.6; State Assessed Property, Sections 721-868, 1901-1903, 4876-4880, 5011-5014; Tax on Insurers, Sections 12001-13170; Timber Yield Tax, Sections 38101-38908; Tire Recycling Fee, Sections 55001-55381, Public Resources Code Section 42882; Underground Storage Tank Maintenance Fee, Sections 50101-50161; Use Fuel Tax, Sections 8601-9355.

The principal purpose for which the requested information will be used is to administer the laws identified in the preceding paragraph. This includes the determination and collection of the correct amount of tax. Information you furnish to the Board may be used for the purpose of collecting any outstanding tax liability.

As authorized by law, information requested by an application for a permit or license could be disclosed to other agencies, including, but not limited to, the proper officials of the following: 1) United States governmental agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Depts. of Agriculture, Defense, Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; the Interstate Commerce Commission; 2) State of California governmental agencies and officials: Air Resources Board; Dept. of Alcoholic Beverage Control; Auctioneer Commission; Employment Development Department; Energy Commission; Exposition and Fairs; Food & Agriculture; Board of Forestry; Forest Products Commission; Franchise Tax Board; Dept. of Health Services; Highway Patrol; Dept. of Housing & Community Development; California Parent Locator Service; 3) State agencies outside of California for tax enforcement purposes; and 4) city attorneys and city prosecutors; county district attorneys, sheriff departments.

As an individual, you have the right to access personal information about you in records maintained by the State Board of Equalization. Please contact your local Board office listed in the white pages of your telephone directory for assistance. If the local Board office is unable to provide the information sought, you may also contact the Disclosure Office in Sacramento by telephone at (916) 445-2918. The Board officials responsible for maintaining this information, who can be contacted by telephone at (916) 445-6464, are: **Sales and Use Tax**, Deputy Director, Sales and Use Tax Department, 450 N Street, MIC:43, Sacramento, CA 95814; **Excise Taxes, Fuel Taxes and Environmental Fees**, Deputy Director, Special Taxes Department, 450 N Street, MIC:31, Sacramento, CA 95814; **Property Taxes**, Deputy Director, Property Taxes Department, 450 N Street, MIC:63, Sacramento, CA 95814.

¹All references are to the California Revenue and Taxation Code unless otherwise indicated.

Fold at dotted line and tape closed

FROM: _____

PLACE
STAMP
HERE

